Exhibit J



1533 South 42nd Street Grand Forks, ND 58201

Mr. Todd Brandt Jail Administrator Yankton County Jail 410 Walnut St. Suite 104 Yankton, SD 57078

July 30th, 2023

Dear Mr. Brandt,

I write in response to your letter dated July 17, 2023, which we were very surprised to receive. As you know, we have been the Yankton County Sheriff's Office and Jail's partner for over a decade. We very much appreciate all Yankton County has done with us and our long-standing relationship.

As you know, Reliance Telephone has a contract with Yankton County - "Phone/iPod/iPad Voice call Location Agreement" - which is in effect until December 2, 2025. That contract does not contain any provision for early or premature termination. As you know, we invest at our own expense in your facility and install our equipment and updates and upgrades without cost to you. The five-year term is necessary to permit us to recover our costs and expenses and receive a reasonable return on our mutually beneficial relationship. Any mutually-agreed early termination would necessitate a payment to us of our estimated revenues for the remaining term of the contract.

(I note that Reliance Systems, a separate entity, has a stand-alone contract with Yankton County entitled, "Inmate Text Message and Video Call Location Agreement." Your letter of July 17 does not reference this separate contract and so I understand that contract will continue until the end of its term on December 2, 2025.)

Regarding the four items you listed in your July 17 letter, we must respectfully disagree. We do not believe that any of the "areas of dissatisfaction" you list are valid ground for attempting to prematurely terminate our "Phone/iPod/iPad Voice call Location Agreement." Please allow me to address each area.

1) Utility of Handheld Device:

We have been providing communications for inmates at county jails for over 34 years. We know that the most important factor to reduce recidivism is good communications. Nobody does it better than us. That is the reason other inmate companies license our patented technology (U.S. Patent No. 10,631,141). Every inmate has their own tablet phone and phone number which yields 9 times the volume that you will see with any other inmate phone provider. Our texting has changed the jail environment by making each inmate responsible for their own device and providing the ultimate in SMS texting, phone calls, voice mail and video calls. Most inmates think they have a cell phone while they're in jail. We also have made it much easier for the staff and inmates to communicate by sending recorded messages instead of the paper memos and wall intercom boxes. Reliance is the only inmate phone company in the United States that provides inmates free private voice mail.



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Reliance also has over 200 programs loaded on the server at your jail. We can add virtually any content that you want. Reliance has always had the capability for inmates to access educational and rehabilitative materials, free connection to Law Library, jail handbook, PREA education with verification, attorney lists, bail bonds list, state and federal laws and codes, and several more items that can be added. In addition to all of the facility and legal access, we have an unlimited quantity of self-help in the form of PDFs, audio and video. All of these options are available on the Apple Tablet Phone and the large Apple iPad wall units. Reliance has and can load any e-books that Yankton County selects.

Admittedly, we do not provide movies, games and music for inmates. Reliance has chosen not to provide paid-for entertainment and instead has focused on reducing recidivism with free self-help content. I have spoken with many sheriffs over the years. They know that the voters (county constituents) believe the inmates have way too many options already with texting, video calls and phone calls. The sheriffs that I have had discussions with believe the inmates should work on rehabilitation and not waste their time playing games, watching videos and listening to music. They prefer the inmates work on improving their behavior. Most of the family members putting money in the inmate wallet do not want them using it to play games, listen to music or watch movies.

Sheriffs and jail administrators appreciate the fact that the jail can remove the inmate's personal Tablet Phone at any time that the jail decides it is necessary. This changes the inmate's behavior immediately when they know they are going to lose their personal Tablet Phone. Also, the competitors' tablets, providing pay as you go games, movies and music, have been a source of security breaches across the United States.

Regardless, the fact we do not provide entertainment options such as movies and games – backed up by feed-back and discussions from sheriffs and jail administrators around the country – is not a basis for attempting to terminate prematurely our contract. Nothing in the "Phone/iPod/iPad Voice call Location Agreement" requires us to provide such programming.

2) Non-Delivery of Technology & Programming:

It appears you were not aware that we have unlimited space on our servers to provide any educational and rehabilitative programs that you want. Unlimited! Just let us know what you are interested in and we can load it for you. We also have a reliable mail scanning transfer technology that allows you to send mail directly to the inmate Tablet Phone from any of your computers that have the Reliance software. It is extremely easy to use. It is fast and doesn't require the local county people to send mail to some alternate address in Texas or elsewhere. Sending to these remote locations is confusing to many people because they do not understand why they can't send mail to the jail as they have for the last 50 years. The jail is still going to have to contend with the people who continue to send mail to the jail because they don't know about your inmate phone company's alternate address. Reliance-scanned mail and documents are easily scanned, recorded and transferred to inmate. Minimal time is required. It is less time and effort than sending mail back and forth to alternate addresses and explaining to all the county people what is required and the delays involved. I personally have had some mail that takes three weeks to arrive out of state (Colorado). We have also added MMS messaging so people can send their own letter and save



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postage. See the attached lists of programs and features that are available. We have already loaded some content that was mentioned in your letter on the Yankton server.

3) Calling Rates and Fees:

Reliance charges \$0.25/minute for all calls made from the inmate wallet account and interstate calls; that amounts to 88.3% of your traffic. On the interstate calls we have built in the required USAC Contribution Factor and TRS contribution percentage. The USAC contribution rate is anywhere from 29%-33% and TRS 11.1%. The actual charge for these calls is between \$0.14/minute and \$0.15/minute; the rest is Federal (USAC) and (TRS) required charges. We actually pay your commission on these USAC and TRS charges because we pay commission on the \$0.25/minute rate. The charge rate of \$0.40/minute is going to be eliminated as soon as we finalize development with a software provider, and then all calls will be at the \$0.25/minute rate. That should happen very soon. Currently only 11.7% of your phone traffic is charged at the higher rate.

The fees charged by Reliance are exactly what the FCC advises us to use. It is a \$3.00 online service charge plus the charges applied by the credit card companies. We are not in violation of any FCC rules. We strictly adhere to all the rules; we have to. Anybody that wants a refund can call 800-896-3201. We warn customers on our web site to put the proper amount on the inmate wallet account so they don't have to call for refunds.

4) Continual Failing of Visitation:

We are not aware of the problems that you have listed. Indeed, I asked you in an email dated May 25, 2023, if we had "everything fixed" and never received any reply from you claiming that anything was not fixed. I have attached all service items, updates and changes that we have made in 2023. I surveyed all of our techs and developers that assisted on any work at the Yankton Jail. I had them add their notes to this list. This is all the information, listed in detail, of any of the problems that we have been made aware of at the jail.

We would gladly review and fix any problems that you have at the jail. Anytime you have a problem please have you or your staff call us immediately. We fix problems ASAP. We try to fix them within the hour that you report them. We answer telephone calls with live customer support personnel. We try to complete email requests as soon as we see them. We strive to be the best customer service in this business. We will do all we can to resolve any issues that you are experiencing. Just let us know what they are.

We provide the best technology that is available for inmate communications in county jails across the United States. We assign every inmate their own Apple Tablet Phone and telephone number. Nobody else has that capability. This technology is only available from inmate phone companies that are licensed to use our technology. All other inmate companies are using shared Android devices without telephone numbers. The email system that the company you apparently have been speaking with will provide will reduce your revenue and traffic by 70%-90% compared to the SMS texting that we provide. All friends and



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family email customers will have to establish an account before they can send and receive emails. These are the only people that the inmate can communicate with. This is not SMS texting.

The difference is that the Reliance inmate device can send and receive text messages with anyone in the United States. The reason we have kept the smaller screen is to provide the best user experience for texting. It is the best device available for the inmate that replicates their cell phone. It is the same reason that we all use a smart phone and not a tablet to communicate with everyone.

We have a contract until December 2, 2025, and we intend to honor it as agreed. I am 100% confident that if you review the details of other vendors, you will see that you already have the best service and technology for the county, and friends and family. Other companies may do a great job on marketing and sales, but we definitely have the best technology. Our focus has always been on providing the best technological advances in communications for inmates. Proof of that is the multiple inmate phone companies across the United States that are using our technology. The competitors let you assume that everything will be just like Reliance — even better. But this is not true; they do not have the patented technology that delivers 9x more revenue with texting than their email service. Yankton County jail does more texting than phone calls and that will be gone with them. There are a lot of negative deficiencies that the competitors leave out of their presentation and advertising materials that will cost Yankton County in lost commission revenue, inmate morale and friends and family satisfaction.

I am happy to discuss these items and the significant benefits of our system over any competing system in greater detail at your convenience. I would be pleased to visit with you personally, along with our tech personnel, to clearly show you the advantages of our system over any competing system.

I look forward to hearing back from you and discussing this matter further.

Reliance Telephone Inc.